



# Revenue Interim Committee

68th Montana Legislature

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## SENATE MEMBERS

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GREG HERTZ  
SHANNON O'BRIEN  
JEREMY TREBAS

## HOUSE MEMBERS

MARK THANE, Vice Chair  
LARRY BREWSTER  
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PAUL FIELDER

## COMMITTEE STAFF

MEGAN MOORE, Lead Staff  
JARET COLES, Staff Attorney  
LJ JENNINGS, Secretary

## DRAFT AGENDA

**Monday, September 18, 2023**

**Room 172, State Capitol**

*Agenda times are approximate. Some items may take more or less time than is indicated.*

- 10:00 1. **Call to Order – Roll Call** -- Sen. Becky Beard, Presiding Officer
- 10:05 2. **Property Tax Study: Basics**
- a. Overview – Megan Moore, Committee staff
  - b. Valuation methods – Robin Rude, Department of Revenue
  - c. History – Megan Moore
  - d. Constitutional Property Tax Parameters – Jaret Coles, Staff attorney
  - e. Public comment\*
- 11:40 3. **Agency Monitoring: Administrative Rule Review**
- a. Administrative rule report -- Jaret Coles
  - b. Public comment\*
- 12:00 **Lunch**
- 1:00 4. **Public comment\*** on any other topic within the committee's jurisdiction
- 1:10 5. **Property Tax Study: Limits**
- a. Property tax limits – Megan Moore
  - b. 15-10-420 overview, history, calculation exercise, and discussion – Megan Moore
  - c. Determination of newly taxable property – Bryce Kaatz, DOR
  - d. Calculation of state mills – Director Brendan Beatty, Dylan Cole, and Eric Dale, DOR
  - e. Perspectives on Carryforward Authority for State Mills
    - i. Jaret Coles
    - ii. Tony Zammit, DOR
    - iii. Bob Story, Former legislator
    - iv. Lance Melton, Montana School Boards Association
  - f. Public comment\*
- 3:30 6. **Property Tax Study: Schools** – Pad McCracken, LSD & Julia Pattin, LFD
- a. K-12 funding basics and constitutional considerations
  - b. House Bill 587 impacts
  - c. Public comment\*
- 5:00 7. **Recess** until September 19

**DRAFT AGENDA**  
**Tuesday, September 19, 2023**  
**Room 172, State Capitol**

*Agenda times are approximate. Some items may take more or less time than is indicated.*

- 8:00    1.    **Call to Order** -- Sen. Becky Beard, Presiding Officer
- 8:05    2.    **Revenue Estimating and Monitoring**  
         a.    Fiscal Year End report – Sam Schaefer & Revenue Team, LFD  
         b.    Public comment\*
- 8:45    3.    **Agency Oversight: Department of Revenue**  
         a.    Town hall takeaways – Director Beatty  
         b.    Employee security concerns – Director Beatty  
         c.    Study on agricultural property used for recreation – Scott Mendenhall  
         d.    Other interim working groups – Scott Mendenhall and Derek Bell  
         e.    Lunch and Learns – Scott Mendenhall  
         f.    Quality of reappraisal studies – Dylan Cole  
         g.    Report on statewide property appeals – Kory Hofland  
         h.    Major case update – Dave Stewart  
         i.    Public comment\*
- 9:45    4.    **Tax Credit Review: Infrastructure Use Fee Credit**  
         a.    Credit overview – Megan Moore  
         b.    David Merrien and Aaron McNay, DOR  
         c.    Public comment\*  
         d.    Committee work session
- 10:45   5.    **Property Tax Study: Exemptions**  
         a.    Performance Audit: Real Property Tax Exemptions – David Singer, Legislative Audit Division  
         b.    Tiffany Pouliot-Harris, DOR  
         c.    Public comment\*  
         d.    Committee work session
- 12:00            **Lunch**
- 1:00    6.    **Property Tax Study: Comparisons**  
         a.    Among states – Megan Moore  
         b.    Within Montana  
             i.    Introduction and dashboard overview – Megan Moore & Julia Pattin  
             ii.    Committee data exercise  
             iii.    Committee discussion  
         c.    Public comment\*

- 2:30 7. **Administrative Matters**
- a. Overview of revised work plan – Megan Moore
  - b. Discuss topics for next meeting – Committee
  - c. Public comment\*
  - d. Review and adopt work plan and meeting dates – Committee
- 3:15 8. **Ballot Measure #2 Update (tentative)**
- a. Status of Ballot Measure #2 – Megan Moore and Jaret Coles
  - b. Public comment\*
- 3:45 9. **Public comment\*** on any other topic within the committee’s jurisdiction
- 4:00 10. **Adjourn**

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The public may attend the meeting and offer public comment in person in the Capitol or provide public comment either remotely via Zoom or in writing.

To offer public comment via Zoom during the meeting, please submit the [online form for remote participation](#) by 5 p.m. on Friday, September 15. You will receive an email with the login information by midnight the night before the meeting. At the time specified on the agenda for public comment, the presiding officer will call for public comment from people attending in person and people attending via Zoom. The committee may be slightly ahead of or behind the time scheduled for public comment on the agenda.

Written public comment may be submitted either through the [online form for written comment](#) or by sending the comments to Megan Moore, P.O. Box 201706, Helena, MT 59620.

*\*Public comment provided in person or remotely at a committee meeting is a public record that is videotaped, archived, and available on the Internet. Public comment submitted in writing at a committee meeting is a public record that will be posted to the legislative Web site as part of the minutes log for the committee meeting.*

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